



In the Claims:

Please cancel Claims 3-15 without prejudice. The current status of all pending claims is as follows:

1. (Original) A liquid crystal panel comprising: first and second substrate; and liquid crystal interposed between said first and second substrates; said first substrate comprising: an insulating substrate; first and second electrodes, formed over said insulating substrate, for a display voltage to be applied therebetween; and a first insulating layer covering said first and second electrodes;

wherein said first electrode is disposed higher than said second electrode in relation to a direction from said insulating substrate toward said second substrate, and said first and second electrodes overlap each other with a second insulating layer being interposed therebetween at an overlapping portion,

wherein a thickness of said first insulating layer on said first electrode is substantially equal to said insulating layer on said second electrode.

2. (Original) The liquid crystal panel of claim 1, wherein said second electrode is formed on said insulating substrate.

3-15. (Cancelled)